

TAXICAB CLAIM FOR FUEL TAX REFUND

FILE THIS CLAIM WITH:
Wisconsin Department of Revenue
Post Office Box 8900
Madison, WI 53708-8900
(608) 266-7363 or 266-6701

FILING REMINDERS

- Claims must be filed within one year from the date fuel is purchased.
- Provide all information requested to avoid delays in processing your claim.
- No refund will be issued on less than 100 gallons.

☐ Check this box if there has been a recent change to your name, address or ownership

Please print or type, or apply address label over Section A

Section A: Legal Name	Federal Employer ID No.	AND/OR	Social Security No. (if you are a sole proprietor)
Mailing Address - Street or PO Box Number	City	State	Zip Code
Type of Organization (check one) 1. <input type="checkbox"/> Individual 2. <input type="checkbox"/> Partnership 3. <input type="checkbox"/> Wisconsin corporation 4. <input type="checkbox"/> Out-of-state corporation 5. <input type="checkbox"/> Other: describe _____	Date of Incorporation or Registration _____ <input type="checkbox"/> LLC - Taxed as partnership <input type="checkbox"/> LLC - Taxed as corporation <input type="checkbox"/> LLC - Single member LLC only	Wis. County of Business Location	

Section B: DATES OF FUEL PURCHASES COVERED BY THIS REFUND CLAIM	CAUTION >> If fuel purchases cover more than one fuel tax rate period, you must submit a separate refund claim for each period.
Date of first purchase → _____	Date of last purchase → _____

Period Covered By Your Invoices

April 1, 2005 through March 31, 2006
For periods after April 1, 2006

Gas & Undyed Diesel Tax Rates

29.9¢ per gallon (.299)
30.9¢ per gallon (.309)

LPG Tax Rates

21.9¢ per gallon (.219)
22.6¢ per gallon (.226)

CNG Tax Rates

23.9¢ per gallon (.239)
24.7¢ per gallon (.247)

Section C: REFUND COMPUTATION SCHEDULE

**** ENTER WHOLE GALLONS ONLY ****

SEPARATE YOUR WISCONSIN FUEL PURCHASES BY TYPE OF FUEL →	GASOLINE	UNDYED DIESEL	LPG	CNG
1. Total gallons purchased and used by fuel type				
2. Gallons on line 1 not used in a taxicab for transporting passengers				
3. Gallons used on which refund is being claimed (line 1 less line 2 in each column). Enter total gallons on line 6				
4. Fuel tax rates (enter one rate in each column from schedule above)				
5. Compute Refund (multiply gallons on line 3 in each column by the fuel tax rate on line 4). Enter total refund on line 7/8				
6. TOTAL GALLONS FROM LINE 3 (enter whole gallons only) Add all columns on line 3 →	7/8. TOTAL REFUND CLAIMED Add all columns on line 5 → \$			

Section D: TAXICAB SCHEDULE SEE DEFINITION OF TAXICAB IN THE INSTRUCTIONS (attach additional sheets if necessary)

Fleet Number	Vehicle ID Number	License Number	Passenger Capacity	Beginning Odometer Reading		Ending Odometer Reading		Gallons of Fuel Used
				Date	Mileage	Date	Mileage	

DECLARATION: I declare that I have examined this claim and attachments and to the best of my knowledge and belief it is true, correct and complete. The fuel purchases on which this claim is based have been made within the last 12 months.

Signature (do not print or type)	Business Telephone No.	Date
()		

INFORMATION AND INSTRUCTIONS

Wisconsin law provides that persons who use motor vehicle fuel or alternate fuel in operating a taxicab for transportation of passengers may receive a refund of the Wisconsin fuel tax paid. Motor vehicle fuel includes gasoline (gasohol) and undyed diesel fuel. Alternate fuel includes LPG (liquefied propane gas) and CNG (compressed natural gas).

Definition of Taxicab – A “taxicab” is a motor vehicle having a passenger capacity of fewer than 15 persons, for public hire, charging passengers upon a time or distance basis, without following any fixed routes. Vehicles used as taxicabs must be designated as “Vehicle has or will be used for public transportation (taxi)” on the motor vehicle registration form, MV-1, filed with the Wisconsin Department of Transportation.

HOW TO OBTAIN A REFUND

A refund can only be obtained by completing this claim form and filing it with the Wisconsin Department of Revenue.

DUE DATE

You may file a refund claim any time during the year (for example, quarterly, semi-annually, annually). A CLAIM MUST BE FILED WITHIN 12 MONTHS FROM THE DATE FUEL IS PURCHASED. It is date of purchase (not date of payment) that determines the due date of your refund claim.

PURCHASE VERIFICATION REQUIREMENTS

Verification of your fuel purchases must accompany your claim in order to obtain a refund. You must select one of the two options below to detail your purchases.

1. *Purchase Schedule (submit instead of invoices)*

You may submit a schedule listing your fuel purchases instead of submitting invoices. A purchase schedule for your use appears on pages 3 and 4 of this claim form. In lieu of completing this schedule, you may submit a computerized listing of your fuel purchases. If you submit a computerized listing, it MUST contain the same information requested in our schedule.

2. *Invoices*

Invoices may be submitted for your fuel purchases. You must submit a separate invoice for each purchase (grouping purchases on one invoice is not acceptable).

Each invoice prepared by your supplier must contain the following information:

- Date of purchase
- Name and address of purchaser
- Name and address of seller
- Number of gallons purchased
- Amount of Wisconsin fuel tax paid

In addition, your invoices must be grouped by fuel type and then assembled in ascending date order (oldest invoice first). Your invoices must also be accompanied by adding machine tapes to show how you computed the gallons entered in the various columns on line 1. Attach (staple/clip) each adding machine tape to the invoices covered by that tape.

The invoices will not be returned to you. They become a permanent part of your refund claim.

GALLON LIMITATION FOR CLAIMS SUBMITTED

All refund claims submitted must be for 100 gallons or more. If you submit a claim for less than 100 gallons, it will be returned to you.

DEPARTMENT REVIEW OF REFUND CLAIMS

The department reserves the right to review and adjust refund claims either before or after refund checks are issued.

ASSISTANCE

If you need additional claim forms, or have any questions, call us at (608) 266-7363 or 266-6701, FAX (608) 261-7049, or e-mail: excise@dor.state.wi.us.

COMPLETING YOUR REFUND CLAIM

Section A. The FEIN and/or SSN you enter here must be issued to the claimant name entered.

Section B. Enter the dates of the first and last fuel purchases for the time period covered by your refund claim.

REFUND COMPUTATION SCHEDULE

Section C. If your fuel purchases cover more than one fuel tax rate period you must file a separate refund claim for each period. The periods and related fuel tax rates are shown above Section C on the front of this form. Before you complete this schedule to compute your refund, separate your fuel purchases by the period covered and then by the type of fuel (gasoline includes gasohol). *Complete only those columns which pertain to the types of fuel you purchased.*

Line 1. Indicate the total gallons purchased and used per fuel type.

Line 2. In each column indicate the gallons included on line 1 that were not used in a taxicab to transport passengers.

Line 3. Subtract line 2 from line 1 in each column and enter the totals on this line in the respective columns. Then add the gallons entered in all columns on line 3, and enter the total on line 6.

Line 4. On this line enter the fuel tax rates that correspond to the period covered by your invoices and the type of fuel purchased.

Line 5. Multiply the gallons in each column on line 3 by the fuel tax rate on line 4. Enter the results on line 5 in the appropriate columns. Then add the amounts entered in all columns on line 5, and enter your total refund on line 7/8.

Line 6. TOTAL GALLONS. Add all columns on line 3 and enter the total gallons on line 6.

Line 7/8. TOTAL REFUND. Add all columns on line 5 and enter the total on line 7/8. **THIS IS YOUR REFUND.**

Section D. List all taxicabs operated during the period covered by this refund claim. For each taxicab, enter its fleet number, vehicle identification number (VIN), license plate number, passenger capacity, beginning and ending odometer readings, and number of gallons used in each taxicab during the claim period.

Sign and date your refund claim, and indicate your business telephone number.

RECORD KEEPING

You must keep a copy of this refund claim and all records pertaining to your business for at least 4 years. Store them in a place that is easily accessible for review by department representatives.

FRAUDULENT CLAIMS

Under section 78.73(1) of the Wisconsin Statutes, any person who uses a false or fictitious name when submitting a refund claim or commits any other fraud in preparing and submitting a claim, may be fined not more than \$500 or imprisoned not more than 6 months or both. Altering a purchase date on an invoice to bring it within the 12 month time limitation for filing a refund claim is a fraudulent act.

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List purchases in ascending date order by fuel type (oldest purchase first). At the end of each fuel type, provide a gallon total which you will then enter on line 1 of your refund claim. **Attach an adding machine tape** showing how you computed the total gallon amounts entered on line 1.

[illegible]

FUEL PURCHASE SCHEDULE

[illegible]